

## TURNOVER EXPECTANCY

Turnover on existing positions should be set at “reasonable” levels that reflect normal resignation/recruitment activity at the program level. The turnover rate used for a subprogram (or program if subprograms are not used) must be reported in column 19 of the HOB0 budget file and/or on a DBM-DA-2 (Budget Estimate). **Turnover should not be used as a “plug” figure to meet the GENERAL FUND target.**

- Turnover on existing positions should not exceed 4% nor should it be less than 2%.
- Turnover for contractual conversions should be set at the levels used for existing permanent positions.
- New position turnover should generally equal **25%** to reflect the time that it commonly takes to establish the position and to recruit to fill the position.

Turnover should be computed using the sum of the following Comptroller objects:

- Regular Earnings (Comptroller Object 0101)
- Social Security Contributions (Comptroller Object 0151)
- All applicable retirement/pension systems (Comptroller Objects 0161-0171)
- Unemployment Insurance (Comptroller Object 0174)

**HEALTH INSURANCE (0152) AND STATE SUBSIDY FOR RETIREES' HEALTH INSURANCE (0154) ARE NO LONGER INCLUDED IN THE CALCULATION.**

The following example should be used if turnover for new positions is combined with turnover on existing positions. The different rates and the amounts that apply should be reported.

\$335,623 (salary and fringes on current positions)    **X   3% for current positions    =   \$10,069**

added to

\$31,323 (salary and fringes of new positions)      **X 25% for new positions**      =      \$7,830

EQUALS TURNOVER OF \$17,899